

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEALS OF J. D. AND)	APPEAL NOS. 06-A-2053,
ANN HANCOCK from the decision of the Board of)	06-A-2054 AND 06-A-2055
Equalization of Fremont County for tax year 2006.)	FINAL DECISION
)	AND ORDER

AGRICULTURAL PROPERTY APPEAL

THESE MATTERS came on for hearing September 12, 2006, in St. Anthony, Idaho, before Presiding Officer David E. Kinghorn. Board Member Lyle R. Cobbs participated in this decision. Appellant J. D. Hancock appeared for himself. Assessor Ivel Burrell, Deputy Assessor Barbara Hirschi and Appraiser Mike Jones appeared for Respondent Fremont County. These appeals are taken from a decision of the Fremont County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel Nos. RP002080000080 A, RP002080000090 A, RP08N41E327202 A.

The issue on appeal is the value of agricultural parcels pursuant to Idaho Code § 63-604.

The decision of the Fremont County Board of Equalization is affirmed.

FINDINGS OF FACT

Parcel No. RP002080000080A

The assessed land value of this .97 acres is \$23,580, and the improvements' valuation is \$106,510, for a total of \$130,090. Appellants request the land value be reduced to \$14,000, and the improvements' value be reduced to \$102,000 for a total value of \$116,000.

Parcel No. RP002080000090A

The total assessed land value of this .72 acres is \$13,050. Appellants request the total land value be reduced to between \$.50 and \$460.56.

Parcel No. RP08N41E327202A

The total assessed land value of this 14.04 acres is \$3,260 (\$232/acre). Appellants request the total land value be reduced to somewhere between \$58 and \$223 per acre.

The subject properties are approximately 15 acres located between Farmers Friend Canal and the Snake River, about two and a half miles east of St. Anthony, Idaho.

Subjects were surveyed in 2002 and metes and bounds description was written. The record of survey was recorded in May, 2002. Appellants then received one assessment notice for what they believed to be all the property until 2006. In 2006 Appellants received notice of delinquent taxes for part of the subject property for the tax years 2004 and 2005. Appellants request the total subject property be reassessed and necessary adjustments be made to the valuation for the 2004, 2005 and 2006 assessment years.

Appellants maintain subject land is valued excessively in comparison to neighboring property. A comparison of assessed values of adjacent properties was presented.

The Assessor explained the basis for the assessment of the improvements and subject land. Several photographs of the subject property and improvements were submitted in an Exhibit. It was noted a contributory value for a well and septic system had not yet been added.

The County Appraiser submitted two sales in a neighboring subdivision and compared them to subject, to support the current assessed value. One property sold for \$87,500 in 2005 and included a manufactured home and .57 acres. The second property sold in June 2004 for \$50,000 and included a single-wide mobile home and .52 acres. Neither of these properties were as close to the river as subject. Subject water front lot is .97 acres and is valued at \$23,580.

Two subject parcels were assessed as river front. One parcel includes a residence and

the other is adjacent with a pond, lawn and trees.

The third parcel, 13.04 acres, is categorized as meadowland and assessed as agricultural land. There was some discussion of the value of land with water rights in comparison to subject meadow land. The Assessor explained meadowland like subject is land capable of growing lush grass without any manmade irrigation. The Assessor further explained different types of agricultural land and assessed values are based on productivity, or the lands capability to produce.

The County addressed the assessed values of the property Appellants compared to subject. The properties are located south of the canal and do not get natural seepage and are therefore not assessed like subject (meadow ground). Several of these properties are watered, and considered irrigated land, which is assessed at a higher value than subject. Non-irrigated land is assessed at a lesser price, because it will not grow the same crop without irrigation. The County addressed all of the neighboring properties and the assessments as well as the subject property amenities and topography and assessment.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value or exempt status. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Appellants request a reassessment of subject parcels for the 2004 and 2005 years and any changes in taxes be ordered.

It is clearly defined in Idaho Code Section 63-511 that appeals of decisions of the County Board of Equalization must be filed within 30 days of the decision. Appeals of the 2004 and 2005

assessed values would have had to be filed in 2004 and 2005. The Board has no current jurisdiction to hear appeals of assessed values that were not timely filed. Therefore, the Board has no jurisdiction to hear appeals of the 2004 or 2005 assessments.

Appellants compared subject land and assessments to several neighboring properties, pointing out believed inequities.

The County demonstrated extensive knowledge of subject and neighboring property as well as the assessments, and explained the differences in assessments. Respondent has supported the assessed values of subject properties.

We find Appellants have not provided by a preponderance of evidence that an error was made in the assessment of subject parcels, therefore the decision of the Fremont County Board of Equalization is affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Fremont County Board of Equalization concerning the subject parcels be, and the same hereby is affirmed.

DATED this 1st day of March, 2007.